

STATE ASSESSORS BOARD
TOWNSHIPS AND CITIES
CERTIFICATION LEVELS FOR CERTIFIED PERSONNEL

Certification levels required of townships and cities are as follows:

Level 1--State equalized value greater than \$0 but less than **\$129,000,000** or a combined state equalized value of the commercial and industrial classifications, both real and personal which includes utility property of less than 20% of \$129,000,000 (or **\$26,000,000**).

Level 2--State equalized value greater than or equal to **\$129,000,000** but less than **\$487,000,000** or a combined state equalized value of the commercial and industrial classifications, both real and personal which includes utility property, greater than or equal to 20% of \$129,000,000 but less than 20% of \$487,000,000 (or **\$97,000,000**).

Level 3--State equalized value greater than or equal to **\$487,000,000** but less than **\$2,121,000,000** or a combined state equalized value of the commercial and industrial classifications, both real and personal which includes utility property, greater than or equal to 20% of \$487,000,000 but less than 20% of \$2,121,000,000 (or **\$424,000,000**).

Level 4--State equalized value greater than or equal to **\$2,121,000,000** or a combined state equalized value of the commercial and industrial classifications, both real and personal which includes utility property, greater than or equal to 20% of \$2,121,000,000 (or **\$424,000,000**).

In computing the state equalized value, the equivalent state equalized value as carried on the Industrial Facilities Tax Roll and the Commercial Facilities Tax Roll will be considered.

A unit with one large industrial or commercial property that causes a level increase may be reduced if that one property is assessed by the State Tax Commission, the County Equalization Director or an assessing officer certified at the level required for the assessment unit, providing the person that they contract with assumes responsibility through any appeals for that assessment year.

The state equalized value requirements for cities and townships shall be adjusted annually by the average state-wide increase in the state equalized value as compiled by the Assessment and Certification Division.

When an assessor is responsible for more than one unit of government, the certification level for those units of government must be measured by using the combined state equalized value of all units that that individual is responsible for.

This will become effective July 1, 2006 for 2008 tax year.